REMARKS

In response to the Office Action mailed September 7, 2006, the Applicant

respectfully requests that the Examiner consider the following remarks. Claims 9, 10,

12, 13, 22, 23, 25, and 26 have been amended. As a result, claims 1, 3, 4, 8-14, 16,

17, 21-26, and 29-36 are still pending in the application. The Applicant respectfully

requests further examination and reconsideration of the application in light of the

amendments and remarks.

Rejection of Claims 8-13 and 21-26 Under 35 U.S.C. § 112

The Examiner rejected claims 8-13 and 21-26 under 35 U.S.C. § 112, second

paragraph, as being indefinite.

Regarding the structure and terminology of claims 8, 11, 21, and 24, the

reinforcement panel refers to the same reinforcement panel as in claims 1 and 2.

Nevertheless, it should still be understood that such claims are intended to cover

equivalent variations. The reinforcement panel may have any sufficient length to

enable the panel unit to simulate the appearance of straight face siding.

Regarding claims 10, 13, 23, and 26, the Applicant has amended the claims to

more clearly describe that similarity refers to curvature.

Regarding claims 9, 12, 22, and 25, the Applicant has amended the claims to

correct the informalities such that each of the claims recites "a height."

Accordingly, the Applicant respectfully submits that the rejection may be properly

withdrawn.

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Double Patenting Rejection

The Examiner provisionally rejected claims 1, 3, 4, 8-14, 16, 17, 21-26, and 29-36 on the ground of nonstatutory obviousness-type double patenting as being unpatentable over claims 1, 3, 5, 6, 9-12, 18-25, 28, 29, 31-33, 37-45, 47, 48, and 50 of co-pending Application No. 10/282,757. Accordingly, the Applicant has submitted a terminal disclaimer and the requisite fee to obviate the double patenting rejection.

Conclusion

The Applicant has addressed the § 112 rejection and filed a terminal disclaimer. Therefore, the Applicant respectfully submits that the present application is now in condition for allowance, and such action is earnestly requested.

Respectfully submitted,

Date: November 7, 2006 /Jeffrey C. Norris/

Jeffrey C. Norris Registration No. 42,039 Standley Law Group LLP 495 Metro Place South Suite 210 Dublin, Ohio 43017-5319

Telephone: (614) 792-5555

Fax: (614) 792-5536

E-mail: inorris@standleyllp.com